

8/26/99

99\*\*

Memorandum Accounts

Definition: This series of accounts represent statistical data not otherwise available within account balances. These accounts are not used for balance sheet presentation. The SGL Crosswalk expanded to include DOE Memorandum Accounts

9/23/02

9902

Commitments - Reimbursable Work - Non-Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
4700		Commitment	

9/23/02

9903

Commitments - Reimbursable Work - Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4700		Commitment	

9/23/02

9905			
<u>Commitments - Technology Transfer</u>			
<u>SGL</u>	<u>DOE Sub-</u>	<u>Standard General</u>	<u>Associated</u>
<u>Account</u>	<u>Account</u>	<u>Ledger Account Title</u>	<u>MARS Element</u>
4700		Commitment	

9/23/02

9906

Commitments - Trust Fund and Transfer Appropriations Received

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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4700		Commitment	
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9000-5

5/13/03

9909			
<u>Commitments - Operating</u>			
<u>SGL</u>	<u>DOE Sub-</u>	<u>Standard General</u>	<u>Associated</u>
<u>Account</u>	<u>Account</u>	<u>Ledger Account Title</u>	<u>MARS Element</u>
4700		Commitment	

2/17/04

991\*  
Contractor Encumbrances

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: These accounts represent contractor encumbrances.

9000-7

9911  
Outstanding Contractor Encumbrances

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
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<u>9911</u>	<u>00</u>	Outstanding Contractor <u>Encumbrances</u>	
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Definition: This account represents uncosted balances under contracts awarded by the integrated M&O contractor and uncosted balances related to other integrated M&O contractor liabilities. Encumbrances consist of uncosted balances of (1) purchase orders issued; (2) contracts and subcontracts awarded including the full liability under lease purchase and capital leases; (3) termination cost for incrementally funded firm fixed price contracts, operating lease agreements, and multi-year service contracts that contain termination clauses; and (4) other agreements for the acquisition of goods and services not yet received and uncosted balances related to other integrated M&O contractor liabilities. Encumbrances include uncosted balances of work orders or authorizations issued to integrated M&O construction contractors provided such work is specific in scope and has clear milestones or tangible deliverables.

Restrictions on Use:

Table of Related Codes:

- Summary Classification Code = OB, 01, 97
- Balance Sheet Codes 9911 and 9915 should balance by fund type within reporting organization.

MARS Edits: B011; C088; C126; C127



9915  
Contra Debits - Contractor Encumbrances

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
9915	00	Contra Debits - Contractor Encumbrances	

Definition: This debit balance account provides a contra balance to Account 9911, Outstanding Contractor Encumbrances.

Restrictions on Use:

Table of Related Codes:

- Summary Classification Code = OB, 01, 97
- Balance Sheet Codes 9911 and 9915 should balance by fund type within reporting organization.

MARS Edits: B011

8/26/99

992\*

Interest Expense on Capital Leases

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This self-balancing group of accounts is used to record interest expense on capital leases in accordance with Department of Energy Acquisition Regulation Part 970.3102-15(c) (3).

9920

Interest Expense on Capital Leases

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This is a memorandum account for recording the interest expense on capital leases in accordance with Department of Energy Acquisition Regulation Part 970.3102-15(c)(3). It is for informational use only and does not replace the debit to Account 8132, Net Cost of Operations. At the end of each fiscal year, the balance, along with Account 9921, Interest Expense on Capital Leases (Contra), will be reduced to zero through a machine-generated entry. Access to historical data will still be available through the online query capabilities.

Restrictions on Use:Table of Related Codes:

- Summary Classification Code = 97

MARS Edits: B018

9921  
Interest Expense on Capital Leases (Contra)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This credit balance account provides a contra balance to Account 9920, Interest Expense on Capital Leases, which was established in accordance with Department of Energy Acquisition Regulation Part 970.3102-15 (c) (3). At the end of each fiscal year, the balance in this account, along with the balance in Account 9920, will be reduced to zero through a machine-generated entry. Access to historical data will still be available through the online query capabilities.

Restrictions on Use:

Table of Related Codes:

- Summary Classification Code = 97

MARS Edits: B018

9922  
Escrow Fund Deposits

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: The balance in this account represents amounts placed in a trust or escrow account by a non-Federal agency. These funds are held outside of DOE. This account is debited upon a field finance office receiving documentation which confirms the deposit. The contra account is 9923, Escrow Fund Established.

Restrictions on Use:  
 DOE field finance office use only.

Table of Related Codes:

- Fund Types = 58 and 5S
- SCC = OB, 01, 97
- Balance Sheet Codes 9922, 9923 should balance

MARS Edits: C021; C037; C083; C224 \* C239; C242; C301; C304; B002; B016; B028

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9923  
Escrow Fund Established

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This is the contra memorandum account to Account 9922, Escrow Fund Deposits. This account is credited when the field finance office receives documentation confirming a deposit to an escrow account.

Restrictions on Use:  
DOE field finance office use only

Table of Related Codes:

- Fund Types = 58 and 5S
- Summary Classification Code = 0B, 01, 97
- Balance Sheet Codes 9922, 9923 should balance.

MARS Edits: C021; C037; C083; C224 \* C239; C242; C301; C304; B002; B016;  
B028

7/26/04

9931  
Memorandum Accounts

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
8010	01	Cost of Work Performed Between DOE Entities	SCC = 97 OPI Required

Definition: The balance in this memorandum account represents costs and revenues for all work performed for other DOE locations and should be reported by integrated contractors monthly in their predominant fund type.

Restrictions on Use:

Table of Related Codes:

MARS Edits: To be developed (balance in 9931 + balance in 9932 = zero).

7/26/04

9932  
Memorandum Accounts

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
8010	02	Earned Revenue or Collections	SCC = 97 OPI Required

Definition: This is a contra memorandum account for Costs and Revenues for all work performed for other DOE locations and should be reported by integrated contractors monthly in their predominant fund type.

Restrictions on Use:

Table of Related Codes:

MARS Edits: To be developed (balance in 9931 + balance in 9932 = zero).



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994\*

Receipts and Disbursements

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This self-balancing group of accounts is used to record SF-224, Statement of Transactions, and SF-1221, Foreign Statement of Transactions, activity by Agency Location Code for the Department.

9941  
Receipts and Disbursements Control

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
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Definition: This account reflects the total of receipt and disbursement (SCC = 21) activity on each Agency Location Code's (ALC) SF-224, Statement of Transactions, within the Department. Additionally, foreign transactions (SF-1221, Foreign Statement of Transactions, SCC = 20) are recorded using the foreign location code ALC.

Restrictions on Use:

Table of Related Codes:

- Summary Classification Code Must = 20, 21, 23, 28
- Reporting Organization = XN9
- TOPA Must Not = Blank
- Contract Identification Must Not = Blank
- Fund Type=XX
- Other Party Identifier must not = blank
- Balance Sheet Codes 9941 and 9942 should balance by contract identification/TOPA (ALC) within financial plan within fund type within reporting organization.
- Balance Sheet Codes 9941 and 4130 with Summary Classification Codes 20 or 23 or 28 or 21 should balance by Summary Classification Code within contract identification/TOPA (ALC) within financial plan within reporting organization.

MARS Edits: B076; B079; B080; B090; B091; C004; C007; C068; C115; C295; C299

9942

Receipts and Disbursements Control (Contra)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This is a contra memorandum account to Balance Sheet Code 9941, and reflects net activity of each Agency Location Code's (ALC) SF-224, Statement of Transactions, within the Department along with the net foreign ALC.

Restrictions on Use:Table of Related Codes:

- Contract Identification Must Not = Blank
- TOPA Must Not = Blank
- Reporting Organization = XN9
- Fund Type = XX
- Other Party Identifier must not = blank
- Balance Sheet Codes 9941 and 9942 should balance by contract identification/TOPA (ALC) within financial plan within fund type within reporting organization.
- Summary Classification Code = 97

MARS Edits: B076; C004; C007; C069; C115; C295; C299

9951  
Costs Allocated to Responsibility Segments

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
6100		Operating Expenses/Program Cost	FT <b><u>Not</u></b> 5*
6710		Depreciation, Amortization, and Depletion	FT 5* <b><u>and</u></b> OBJ 710
6730		Imputed Costs	FT 5* <b><u>and</u></b> OBJ 780,781
6790	01	Other Expenses Not Requiring Budgetary Resources	FT 5* <b><u>and</u></b> <b><u>Not</u></b> OBJ 710,720, 722,752,753, 754,755,756, 759,760,761, 762,763,764, 780,781
6800	09	Future Funded Expenses	FT 5* <b><u>and</u></b> OBJ 753,754, 755,756, 759,760,761, 762,763,764
7300		Extraordinary Items	FT 5* <b><u>and</u></b> OBJ 720

Definition: Represents costs that are allocated for financial statement reporting purposes. This account is normally debited when allocating costs from other responsibility segments. BSC 9951 and 9952 must net to zero by fund type and object class code for each reporting unit. B&Rs in the 010100000 - 089900000 range must be used with this account.

Restrictions on Use:

Table of Related Codes:

MARS Edits: C341

9952  
Costs Allocated to Responsibility Segments (Contra)

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
6100		Operating Expenses/Program Cost	FT <b><u>Not</u></b> 5*
6710		Depreciation, Amortization, and Depletion	FT 5* <b><u>and</u></b> OBJ 710
6730		Imputed Costs	FT 5* <b><u>and</u></b> OBJ 780,781
6790	01	Other Expenses Not Requiring Budgetary Resources	FT 5*
6800	09	Future Funded Expenses	FT 5* <b><u>and</u></b> OBJ 753,754,755,756, 759,760,761,762, 763,764
7300		Extraordinary Items	FT 5* <b><u>and</u></b> OBJ 720

Definition: Represents costs that are allocated for financial statement reporting purposes. This account is normally credited when relieving costs from a responsibility segment in order to allocate the costs to other responsibility segments. BSC 9951 and 9952 must net to zero by fund type and object class code for each reporting unit. B&Rs in the 010100000 - 089900000 range must be used with this account.

Restrictions on Use:

Table of Related Codes:

MARS Edits: C341

7/29/03

9953  
Costs Allocated to Responsibility Segments

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
6100		Operating Expenses/Program Cost	FT <b><u>Not</u></b> 5*
6710		Depreciation, Amortization, and Depletion	FT 5* <b><u>and</u></b> OBJ 710
6730		Imputed Costs	FT 5* <b><u>and</u></b> OBJ 780,781
6790	01	Other Expenses Not Requiring Budgetary Resources	FT 5* <b><u>and</u></b> <b><u>Not</u></b> OBJ 710,720, 722,752,753, 754,755,756, 759,760,761, 762,763,764, 780,781
6800	09	Future Funded Expenses	FT 5* <b><u>and</u></b> OBJ 753,754, 755,756, 759,760,761, 762,763,764
7300		Extraordinary Items	FT 5* <b><u>and</u></b> OBJ 720

Definition: Represents costs that are allocated for financial statement reporting purposes. This account is normally debited when allocating costs from other responsibility segments. BSC 9951 and 9952 must net to zero by fund type and object class code for each reporting unit. B&Rs in the 010100000 - 089900000 range must be used with this account.

Restrictions on Use:

Table of Related Codes:

MARS Edits: C341

9000-22

9954  
Costs Allocated to Responsibility Segments (Contra)

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
6100		Operating Expenses/Program Cost	FT <b><u>Not</u></b> 5*
6710		Depreciation, Amortization, and Depletion	FT 5* <b><u>and</u></b> OBJ 710
6730		Imputed Costs	FT 5* <b><u>and</u></b> OBJ 780,781
6790	01	Other Expenses Not Requiring Budgetary Resources	FT 5*
6800	09	Future Funded Expenses	FT 5* <b><u>and</u></b> OBJ 753,754,755,756, 759,760,761,762, 763,764
7300		Extraordinary Items	FT 5* <b><u>and</u></b> OBJ 720

Definition: Represents costs that are allocated for financial statement reporting purposes. This account is normally credited when relieving costs from a responsibility segment in order to allocate the costs to other responsibility segments. BSC 9951 and 9952 must net to zero by fund type and object class code for each reporting unit. B&Rs in the 010100000 - 089900000 range must be used with this account.

Restrictions on Use:

Table of Related Codes:

MARS Edits: C341

8/26/99

996\*

Incentive Financing Authorization/Authority

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This self-balancing group of general ledger control accounts is used to record and control the annual limits placed on the total funded and unfunded authority to issue loan guarantees. The funded portions of loan guarantees allotted and issued are recorded in the 4\*\*\*, 500\* and 600\* series of accounts.

9000-24



8/26/99

9961  
Guarantee Limit Authority

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This balance represents the loan guarantee authority appropriated to the Department.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Fund Type = operating
- Summary Classification Code = OB, 01, 97
- Balance Sheet Codes 9961 through 9969 should balance by financial plan within fund type within reporting organization.

MARS Edits: B114

8/26/99

9962  
Apportioned Authority

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This balance represents the loan guarantee authority apportioned to the Department by the Office of Management and Budget.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Fund Type = operating
- Summary Classification Code = OB, 01, 97
- Balance Sheet Codes 9961 through 9969 should balance by financial plan within fund type within reporting organization.

MARS Edits: B114

8/26/99

9963  
Unapportioned Authority

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This balance represents the loan guarantee authority appropriated but not apportioned.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Fund Type = operating
- Summary Classification Code = OB, 01, 97
- Balance Sheet Codes 9961 through 9969 should balance by financial plan within fund type within reporting organization.

MARS Edits: B114

8/26/99

9964  
Loan Guarantee Allotment

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This balance represents the apportioned loan guarantee authority that has been allotted by the Office of Budget. The account is debited in Field Office accounts and credited on the Departmental Control Accounts.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Fund Type = operating
- Summary Classification Code = OB, 01, 97
- Balance Sheet Codes 9961 through 9969 should balance by financial plan within fund type within reporting organization.

MARS Edits: B114

8/26/99

9965  
Loan Guarantee Authority

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This balance is used as the Contra Account for 9964. The balance represents the total loan guarantee authority issued by allotment.

Restrictions on Use: DOE field office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = operating
- Summary Classification Code = OB, 01, 97
- Balance Sheet Codes 9961 through 9969 should balance by financial plan within fund type within reporting organization.

MARS Edits: B114

9966  
Loan Guarantee Issued

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This balance represents the total loan guarantees issued against the current allotments. The entries to this account make corresponding reductions to the balances in Account 9965, Loan Guarantee Authority. Entries are made to accounts 500\* and 600\* to record the obligation of the funded portion of the loan guarantee when and if a loan default occurs.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = operating
- Summary Classification Code = OB, 01, 97
- Balance Sheet Codes 9961 through 9969 should balance by financial plan within fund type within reporting organization.

MARS Edits: B114

9976  
Apportioned Prior-Year Unobligated Carryover Balance

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4510		Apportionments	
4450		Unapportioned Authority (RS)	

Definition: This account represents the difference between the OMB apportionment related to unobligated carryover balances and the actual unobligated carryover balance. This difference is caused by rounding on the SF-132, Apportionment and Reapportionment Schedule. This account will be debited at the beginning of the fiscal year whenever the OMB apportionment of unobligated carryover balances is greater than the actual unobligated carryover balances. The Office of Financial Control and Reporting will debit 9976 and credit 9986 upon receipt of an SF-132. The balance in this account will be closed against account 9986 at year-end, after the final DOE SF-133 Report on Budget Execution is generated.

The balance in this account will be used to generate line 2A, Unobligated Balances - Brought Forward October 1 on the SF-133.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Summary Class Code = 03
- Balance Sheet Code 9976 and 9986 should balance by fund type within reporting organization.

MARS Edits:

9977

Unapportioned Prior-Year Unobligated Carryover Balance

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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4201		Total Actual Resources-Collected	
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Definition: This account represents the difference between the OMB apportionment related to unobligated carryover balances and the actual unobligated carryover balance. This difference is caused by rounding on the SF-132, Apportionment and Reapportionment Schedule. This account will be debited at the beginning of the fiscal year whenever the OMB apportionment of unobligated carryover balances is less than the actual unobligated carryover balances. The Office of Financial Control and Reporting will debit 9977 and credit 9988 upon receipt of an SF-132. The balance in this account will be closed against account 9988 at year-end, after the final DOE SF-133 Report on Budget Execution is generated.

The balance in this account will be used to generate line 10D, Unobligated Balances Not Available--Other on the SF-133.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Summary Class Code = 97
- Balance Sheet Code 9977 and 9988 should balance by fund type within reporting organization.

MARS Edits:



9986  
Apportioned Prior-Year Unobligated Carryover Balance - Contra

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
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4201		Total Actual Resources-Collected	
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4450		Unapportioned Authority (RS)	
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Definition: This account represents the difference between the OMB apportionment related to unobligated carryover balances and the actual unobligated carryover balance. This difference is caused by rounding on the SF-132, Apportionment and Reapportionment Schedule. This account will be credited at the beginning of the fiscal year whenever the OMB apportionment of unobligated carryover balances is less than the actual unobligated carryover balances. The Office of Financial Control and Reporting will debit 9976 and credit 9986 upon receipt of an SF-132. The balance in this account will be closed against account 9976 at year-end, after the final DOE SF-133 Report on Budget Execution is generated.

The balance in this account will be used to generate line 9A1, Unobligated Balances - Apportioned, Balance Currently Available on the SF-133.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Summary Class Code = OB
- Balance Sheet Codes 9976 and 9986 should balance by fund type within reporting organization.

MARS Edits:

9988

Unapportioned Prior-Year Unobligated Carryover Balance - Contra

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
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4450		Unapportioned Authority	
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Definition: This account represents the difference between the OMB apportionment related to unobligated carryover balances and the actual unobligated carryover balance. This difference is caused by rounding on the SF-132, Apportionment and Reapportionment Schedule. This account will be credited at the beginning of the fiscal year whenever the OMB apportionment of unobligated carryover balances is less than the actual unobligated carryover balances. The Office of Financial Control and Reporting will debited 9977 and credit 9988 upon receipt of an SF-132. The balance in this account will be closed against account 9977 at year-end, after the final DOE SF-133 Report on Budget Execution is generated.

The balance in this account will be used to reduce line A1, Unobligated Balances--Apportioned, Balance Currently Available, on the SF-133.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Summary Class Code = 97
- Balance Sheet Codes 9977 and 9988 should balance by fund type within reporting organization.

MARS Edits:

9990

Treasury Warrant/Apportionment Adjustment

<u>SGL</u>	<u>DOE Sub-</u>	<u>Standard General</u>	<u>Associated</u>
<u>Account</u>	<u>Account</u>	<u>Ledger Account Title</u>	<u>MARS Element</u>

Definition: This is a memorandum account used to record the difference between Office of Management and Budget calculation of an apportionment related to the appropriation and the Department of Treasury calculation of a Warrant. This difference can be caused by rounding and percentage reduction calculations which differ between OMB and Treasury. The contra to this account is Balance Sheet Code (BSC) 9991.

Restrictions on Use: Headquarters use only.

Table of Related Codes:

- Fund Type = Operating
- Summary Classification Codes = OB, 01, 97
- BSC 9990 and 9991 should balance by financial plan within fund type within reporting organization

MARS Edits:

9991  
Contra Treasury Warrant/Appportionment Adjustment

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
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Definition: This is a contra memorandum account to Balance Sheet Code (BSC) 9990, Treasury Warrant/Appropriation Adjustment. These accounts are used when there is a difference between the calculations made by the Office of Management and Budget for an appropriation and the Department of Treasury calculations for a warrant.

Restrictions on Use: Headquarters use only.

Table of Related Codes:

- Fund Type = Operating Summary Classification Codes = OB, 01, 97
- BSC 9990 and 9991 should balance by financial plan within fund type within reporting organization

MARS Edits:

6/1/04

9997

Accounts Receivable - Currently Not Collectible

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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9000-37

6/1/04

9998

Accounts Receivable - Contra - Currently Not Collectible

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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